

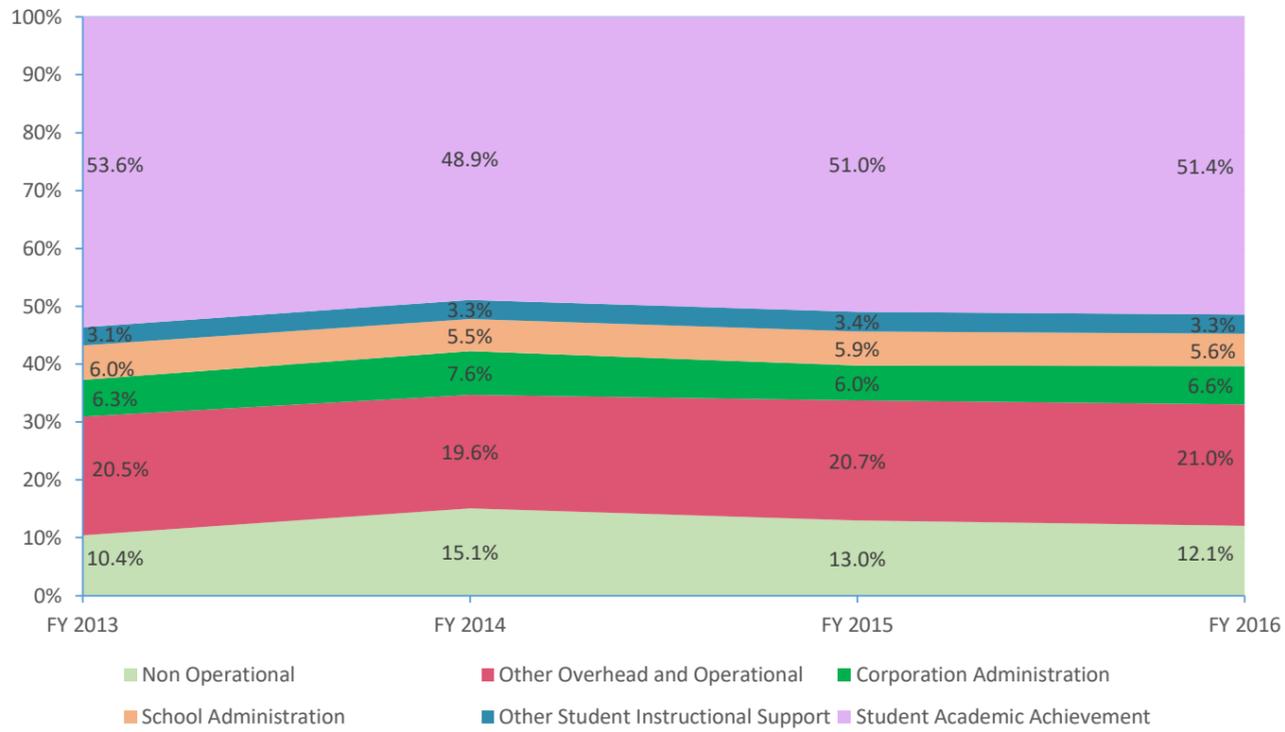
School Corporation Expenditures by Account
Biannual Financial Report Data
Elwood Community School Corp (5280)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,178,425	53.4%	\$11,350,807	49.5%	\$9,192,213	53.6%	\$8,667,040	48.9%	\$8,450,861	51.0%	\$8,441,951	51.4%
Student Instructional Support	\$1,353,318	7.1%	\$1,858,676	8.1%	\$1,556,632	9.1%	\$1,567,547	8.8%	\$1,539,954	9.3%	\$1,462,743	8.9%
Total	\$11,531,743	60.5%	\$13,209,483	57.6%	\$10,748,845	62.7%	\$10,234,587	57.7%	\$9,990,815	60.2%	\$9,904,694	60.3%

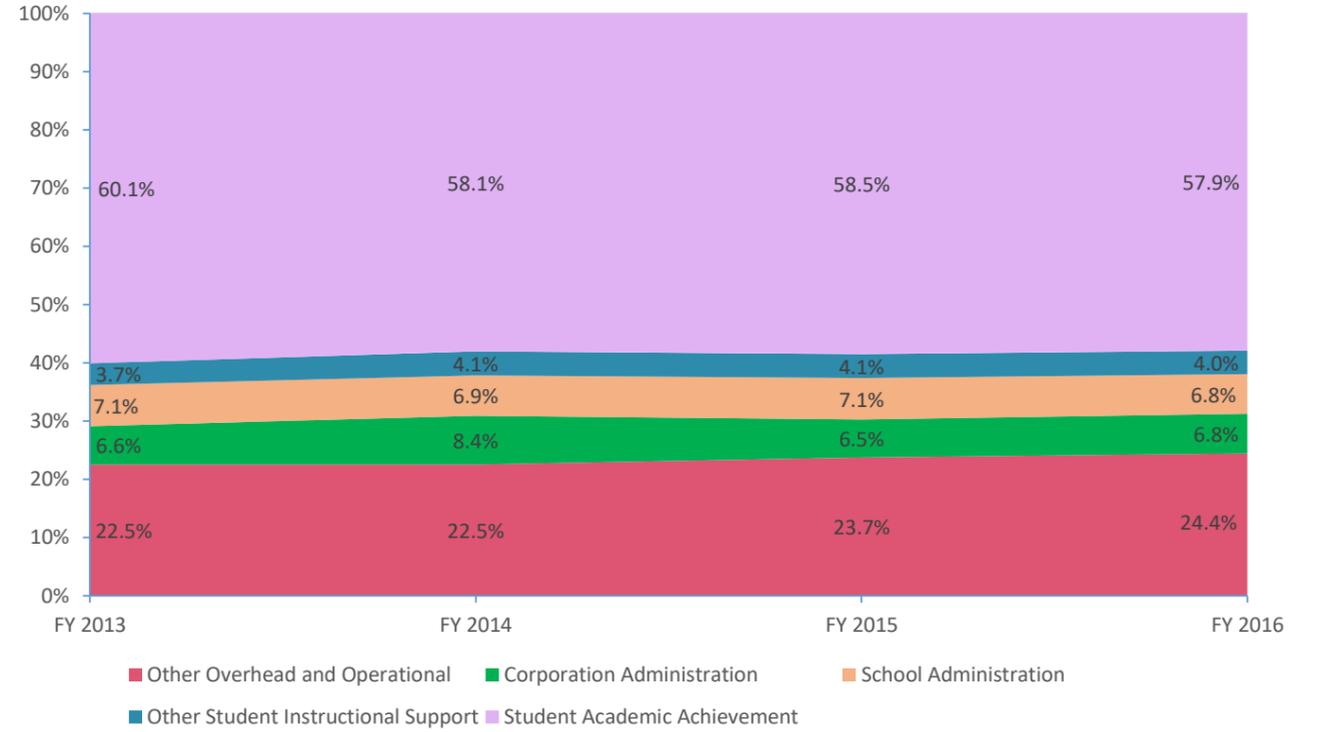
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,915,196	20.5%	\$4,743,828	20.7%	\$4,604,497	26.9%	\$4,816,420	27.2%	\$4,438,428	26.8%	\$4,530,257	27.6%
Non Operational	\$3,611,251	18.9%	\$4,983,307	21.7%	\$1,785,660	10.4%	\$2,671,340	15.1%	\$2,154,089	13.0%	\$1,979,774	12.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,526,447	39.5%	\$9,727,135	42.4%	\$6,390,157	37.3%	\$7,487,759	42.3%	\$6,592,517	39.8%	\$6,510,031	39.7%

Grand Total	\$19,058,190	\$22,936,618	\$17,139,002	\$17,722,346	\$16,583,332	\$16,414,725
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Elwood Community School Corp (5280)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$0	\$251,552	NA	NA	NA
11050	Regular Programs	Full Day Kindergarten	\$32,515	\$323,615	\$328,000	\$325,070	899.8%	0.4%	-0.9%
11100	Regular Programs	Elementary	\$2,281,934	\$3,026,053	\$1,269,613	\$1,015,628	-55.5%	-66.4%	-20.0%
11200	Regular Programs	Middle/Junior High	\$1,533,916	\$2,104,554	\$1,572,948	\$1,526,432	-0.5%	-27.5%	-3.0%
11300	Regular Programs	High School	\$1,417,674	\$2,064,817	\$1,880,590	\$1,944,038	37.1%	-5.8%	3.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$14,041	\$812	\$10,826	\$3,872	-72.4%	376.8%	-64.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$3,828	\$9,144	\$9,822	NA	156.6%	7.4%
11430	Regular Programs	Vocational Education - Distributive Education	\$41,287	\$68,957	\$118,251	\$120,432	191.7%	74.6%	1.8%
11440	Regular Programs	Vocational Education - Health Occupations	\$37,580	\$52,701	\$88,071	\$59,712	58.9%	13.3%	-32.2%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$59,210	\$75,031	\$51,766	\$59,100	-0.2%	-21.2%	14.2%
11470	Regular Programs	Vocational Education - Business Education	\$43,582	\$78,272	\$64,079	\$58,387	34.0%	-25.4%	-8.9%
11480	Regular Programs	Vocational Education - Industrial Education A	\$330,556	\$448,548	\$427,059	\$457,709	38.5%	2.0%	7.2%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$940	\$3,031	\$59,267	\$113,674	11992.9%	3650.4%	91.8%
11610	Regular Programs	Alternative Education Programs - Elementary	\$0	\$652	\$0	\$0	NA	-100.0%	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$374	\$12,604	NA	NA	3268.9%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$94,855	\$66,820	\$70,889	NA	-25.3%	6.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,513	\$30,828	\$43,939	\$5,549	-58.9%	-82.0%	-87.4%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$4,481	\$3,097	\$373	\$3,000	-33.0%	-3.1%	705.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$344,338	\$470,834	\$362,658	\$369,640	7.3%	-21.5%	1.9%
12420	Special Programs	Emotional Disabilities - All Others	\$61,028	\$89,534	\$87,700	\$83,667	37.1%	-6.6%	-4.6%
12510	Special Programs	Culturally Different - Communication Disorders	\$76,755	\$158,755	\$97,370	\$100,436	30.9%	-36.7%	3.1%
12520	Special Programs	Culturally Different - Compensatory	\$65,807	\$112,580	\$127,641	\$62,431	-5.1%	-44.5%	-51.1%
12610	Special Programs	Learning Disability	\$230,952	\$530,638	\$368,199	\$394,812	71.0%	-25.6%	7.2%
12710	Special Programs	Equal Opportunity At Risk	\$111,140	\$61,434	\$36,802	\$37,326	-66.4%	-39.2%	1.4%
12810	Special Programs	Special Education Preschool	\$102,706	\$129,249	\$34,042	\$37,861	-63.1%	-70.7%	11.2%
12900	Special Programs	Other Special Programs	\$26,929	\$333,486	\$77,009	\$32,729	21.5%	-90.2%	-57.5%
13100	Adult/Continuing Education Programs	Instruction	\$95,680	\$137,046	\$220,497	\$215,728	125.5%	57.4%	-2.2%
13200	Adult/Continuing Education Programs	Advanced Adult Education	\$10,565	\$0	\$0	\$0	-100.0%	NA	NA
13300	Adult/Continuing Education Programs	Occupational Programs	\$12,911	\$5,478	\$0	\$0	-100.0%	-100.0%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$2,183	\$8,200	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$38,703	\$77,724	\$36,708	\$0	-100.0%	-100.0%	-100.0%
14200	Summer School Programs	Middle/Junior High School	\$0	\$13,685	\$3,909	\$3,346	NA	-75.5%	-14.4%
14300	Summer School Programs	High School	\$15,208	\$29,748	\$18,176	\$3,160	-79.2%	-89.4%	-82.6%
16100	Remediation	Remediation Testing	\$64,516	\$9,142	\$24,299	\$42,500	-34.1%	364.9%	74.9%
16200	Remediation	Preventive Remediation	\$1,453	\$0	\$0	\$0	-100.0%	NA	NA
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$13,975	\$0	\$0	NA	-100.0%	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$147,404	\$0	\$299,482	\$240,703	63.3%	NA	-19.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$4,255	\$1,548	\$178	\$226	-94.7%	-85.4%	27.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$86,419	\$167,394	\$121,159	\$131,666	52.4%	-21.3%	8.7%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$26,618	\$85,790	\$11,402	\$11,691	-56.1%	-86.4%	2.5%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$19,592	\$52,765	\$5,568	\$18,849	-3.8%	-64.3%	238.5%
22210	Instruction	Library/Media Services - Service Area Direction	\$5,831	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$132,710	\$174,447	\$79,981	\$96,606	-27.2%	-44.6%	20.8%
22230	Instruction	Library/Media Services - Audiovisual	\$11,193	\$15,627	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$181,943	\$43,490	\$0	\$13,975	-92.3%	-67.9%	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$9,656	\$0	\$1,945	\$1,930	-80.0%	NA	-0.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$56,545	\$110,022	\$254,230	\$274,252	385.0%	149.3%	7.9%
22340	Instruction	Instruc. Related Tech. - Systems Application Development	\$0	(\$439)	\$846	\$0	NA	100.0%	-100.0%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$41,580	\$35,848	NA	NA	-13.8%
22360	Instruction	Instruc. Related Tech. - Network Support	\$169,447	\$2,833	\$0	\$0	-100.0%	-100.0%	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$0	\$450	NA	NA	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$825	\$32,819	\$13,081	NA	1485.5%	-60.1%
22400	Instruction	Academic Student Assessment	\$0	\$5,079	\$0	\$0	NA	-100.0%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$45,604	\$63,386	\$79,436	NA	74.2%	25.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Elwood Community School Corp (5280)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$603	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$78,751	\$82,810	\$52,155	\$18,019	-77.1%	-78.2%	-65.5%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$84,113	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$1,252	\$0	\$0	NA	-100.0%	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$726	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$287,905	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,291,098	\$11,350,807	\$8,450,861	\$8,441,951	1.8%	-25.6%	-0.1%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$450	\$3,027	\$3,650	\$4,373	872.3%	44.5%	19.8%
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$3,476	\$4,338	\$8,910	\$9,209	164.9%	112.3%	3.4%
21210	Students	Guidance Services - Service Area Direction	\$0	\$0	\$41,973	\$5,634	NA	NA	-86.6%
21220	Students	Guidance Services - Counseling Services	\$126,713	\$219,467	\$137,829	\$138,627	9.4%	-36.8%	0.6%
21240	Students	Guidance Services - Information Services	\$0	\$70,131	\$46,657	\$45,878	NA	-34.6%	-1.7%
21290	Students	Guidance Services - Other Guidance Services	\$21,329	\$0	\$0	\$0	-100.0%	NA	NA
21320	Students	Health Services - Medical Services	\$2,086	\$1,845	\$3,207	\$4,337	108.0%	135.1%	35.3%
21330	Students	Health Services - Dental Services	\$0	\$0	\$8,585	\$0	NA	NA	-100.0%
21340	Students	Health Services - Nurse Services	\$68,399	\$153,509	\$166,978	\$172,444	152.1%	12.3%	3.3%
21390	Students	Health Services - Other Health Services	\$0	\$9,388	\$22,839	\$11,353	NA	20.9%	-50.3%
21420	Students	Psychological Services - Psychological Testing	\$45,994	\$72,119	\$66,707	\$63,367	37.8%	-12.1%	-5.0%
21430	Students	Psychological Services - Psychological Counseling	\$150	\$0	\$0	\$0	-100.0%	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$24,773	\$0	\$0	\$0	-100.0%	NA	NA
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$0	\$0	\$0	\$135	NA	NA	NA
21590	Students	Speech Path. & Audio. Serv. - Other	\$0	\$24,246	\$0	\$0	NA	-100.0%	NA
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$14,365	\$15,704	\$12,623	NA	-12.1%	-19.6%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$10,030	\$13,813	\$10,349	NA	3.2%	-25.1%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$101,123	\$0	\$495	NA	-99.5%	NA
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$10,168	\$0	\$0	\$0	-100.0%	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$24,990	\$65,390	NA	NA	161.7%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$14,278	\$878	\$0	NA	-100.0%	-100.0%
24100	School Administration	Office of The Principal	\$750,065	\$1,160,810	\$977,236	\$918,530	22.5%	-20.9%	-6.0%
24900	School Administration	Other Support Services - School Admin.	\$11,105	\$0	\$0	\$0	-100.0%	NA	NA
Student Instructional Support Total			\$1,064,708	\$1,858,676	\$1,539,954	\$1,462,743	37.4%	-21.3%	-5.0%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$12,734	\$12,918	\$12,918	NA	1.4%	0.0%
23120	General Administration	Board of Education - Service Area Assistants	\$28,451	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$6,493	\$40,577	\$48,701	\$21,604	232.7%	-46.8%	-55.6%
23160	General Administration	Board of Education - Promotion Expenses	\$1,566	\$1,149	\$737	\$205	-86.9%	-82.2%	-72.2%
23190	General Administration	Board of Education - Other Governing Body Services	\$72	\$1,156	\$1,349	\$118	63.2%	-89.8%	-91.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$316,647	\$414,162	\$478,533	\$476,306	50.4%	15.0%	-0.5%
23220	General Administration	Executive Administration - Community Relations	\$0	\$43,504	\$24,700	\$41,400	NA	-4.8%	67.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$176,093	\$142,803	\$152,565	NA	-13.4%	6.8%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$12,247	\$9,678	\$27,741	\$24,842	102.8%	156.7%	-10.5%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$9,033	\$6,640	\$10,070	NA	11.5%	51.7%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	(\$168)	\$0	\$0	\$0	100.0%	NA	NA
25180	Central Services	Fiscal Services - Property Accounting	\$0	\$5,300	\$0	\$4,800	NA	-9.4%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$11,940	\$33,557	\$131	\$39,086	227.3%	16.5%	29645.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$104	\$0	\$0	\$0	-100.0%	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$105	\$0	\$0	\$0	-100.0%	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$569	\$0	\$0	\$0	-100.0%	NA	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$82,070	\$117,375	\$98,328	NA	19.8%	-16.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$69,353	\$3,115	\$0	NA	-100.0%	-100.0%
25820	Central Services	Admin. Tech. Services - Systems Analysis & Planning	\$0	\$0	\$0	\$2,222	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Elwood Community School Corp (5280)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$10,832	\$5,400	\$0	NA	-100.0%	-100.0%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$112,610	\$90,486	\$164,269	NA	45.9%	81.5%
25890	Central Services	Other Technology Services	\$309	\$4,271	\$6,736	\$8,019	2495.1%	87.7%	19.1%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$341	\$15	\$125	\$157	-54.0%	936.2%	25.4%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$16,465	\$2,099	\$30,582	\$31,534	91.5%	1402.4%	3.1%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,349,761	\$1,734,398	\$1,445,329	\$1,457,472	8.0%	-16.0%	0.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$10,495	\$15,708	\$7,202	\$4,633	-55.9%	-70.5%	-35.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$149,323	\$157,443	\$163,737	\$158,517	6.2%	0.7%	-3.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,217	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$98,575	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$11,095	\$15,737	\$12,744	\$8,809	-20.6%	-44.0%	-30.9%
26600	Operation and Maintenance of Plant Services	Security Services	\$1,935	\$7,747	\$20,199	\$20,627	966.0%	166.3%	2.1%
26700	Operation and Maintenance of Plant Services	Insurance	\$182,932	\$198,568	\$197,209	\$174,571	-4.6%	-12.1%	-11.5%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$1,384	\$5,675	\$0	\$0	-100.0%	-100.0%	NA
27010	Student Transportation	Service Area Direction	\$59,584	\$97,779	\$61,698	\$55,361	-7.1%	-43.4%	-10.3%
27100	Student Transportation	Vehicle Operation	\$245,503	\$246,941	\$283,750	\$306,172	24.7%	24.0%	7.9%
27200	Student Transportation	Monitoring Services	\$14,337	\$12,585	\$2,753	\$6,429	-55.2%	-48.9%	133.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$89,053	\$117,593	\$159,311	\$148,258	66.5%	26.1%	-6.9%
27400	Student Transportation	Purchase of School Buses	\$219,245	\$132,278	\$0	\$0	-100.0%	-100.0%	NA
27500	Student Transportation	Insurance on Buses	\$10,935	\$13,996	\$10,000	\$12,000	9.7%	-14.3%	20.0%
27900	Student Transportation	Other Student Transportation Services	\$5,803	\$3,322	\$939	\$1,719	-70.4%	-48.3%	83.1%
27910	Student Transportation	Bus Driver Training	\$2,388	\$0	\$0	\$0	-100.0%	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$58,234	\$77,886	\$82,209	NA	41.2%	5.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$295,726	\$338,087	\$371,571	\$388,771	31.5%	15.0%	4.6%
31300	Food Services Operations	Food Delivery	\$0	\$443,940	\$473,072	\$503,155	NA	13.3%	6.4%
31400	Food Services Operations	Food Purchases	\$329,950	\$0	\$0	\$2,339	-99.3%	NA	NA
31900	Food Services Operations	Other Food Services	\$116,896	\$115,605	\$152,956	\$110,776	-5.2%	-4.2%	-27.6%
Overhead and Operational Total			\$3,591,278	\$4,743,828	\$4,438,428	\$4,530,257	26.1%	-4.5%	2.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$6,926	\$3,722	\$9,348	NA	35.0%	151.1%
33400	Category not Specified	Athletic Coaches	\$114,655	\$182,875	\$99,009	\$90,816	-20.8%	-50.3%	-8.3%
33990	Other Community Services	Other	\$47,691	\$57,858	\$22,450	\$3,360	-93.0%	-94.2%	-85.0%
43000	Category not Specified	Professional Services	\$23,200	\$196,333	\$22,953	\$2,849	-87.7%	-98.5%	-87.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$56,008	\$1,927,053	\$25,467	\$46,372	-17.2%	-97.6%	82.1%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$4,146	\$3,232	\$4,308	NA	3.9%	33.3%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$13,192	\$4,783	\$39,102	\$8,887	-32.6%	85.8%	-77.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$190,383	\$159,374	\$19,847	\$4,091	-97.9%	-97.4%	-79.4%
46000	Category not Specified	Purchase of Moveable Equipment	\$5,187	\$600	\$59,850	\$260	-95.0%	-56.7%	-99.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$95,608	\$41,609	\$20,613	\$2,831	-97.0%	-93.2%	-86.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$58,259	\$33,078	\$49,747	\$31,899	-45.2%	-3.6%	-35.9%
51100	Principal on Debt	Bonds	\$115,000	\$130,000	\$170,000	\$175,000	52.2%	34.6%	2.9%
52100	Interest on Debt	Bonds	\$224,493	\$94,515	\$54,085	\$45,313	-79.8%	-52.1%	-16.2%
52200	Interest on Debt	Temporary Loans	\$25,236	\$69,786	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,269,000	\$764,051	\$182,500	\$221,000	-82.6%	-71.1%	21.1%
53150	Lease Rental	Buildings-Interest	\$0	\$117,949	\$0	\$0	NA	-100.0%	NA
53300	Lease Rental	School Buses-Principal	\$0	\$0	\$18,803	\$0	NA	NA	-100.0%
53350	Lease Rental	School Buses-Interest	\$0	\$0	\$785	\$0	NA	NA	-100.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$1,325,775	\$778,714	\$913,264	\$920,160	-30.6%	18.2%	0.8%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$412,158	\$448,660	\$413,282	NA	0.3%	-7.9%
60700	Category not Specified	Scholarships	\$1,500	\$1,500	\$0	\$0	-100.0%	-100.0%	NA
Non Operational Total			\$3,565,187	\$4,983,307	\$2,154,089	\$1,979,774	-44.5%	-60.3%	-8.1%
Prorated by Fund									

School Corporation Expenditures by Account
Biannual Financial Report Data
Elwood Community School Corp (5280)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$49,610	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$7,642	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$12,953	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$1,229	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$520,125	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$77,272	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$107,928	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$12,144	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$62,185	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$10,067	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$9,139	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$1,249	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$1,255,159	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$193,587	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$193,707	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$31,438	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$248	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$42	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$190	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$5	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,545,919	\$0	\$0	\$0	NA	NA	NA